



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शुक्रवार, 31 मार्च, 2006/10 चैत्र, 1928

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

सधिमूचना

जिम्मा-171002, 31 मार्च, 2006

संख्या ई० एफ० एन०-एफ० (1)-1/2006.—हिमाचल प्रदेश के राजपत्र, प्रथम नवम्बर, 1966 से पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा लागू पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 के साथ पठित हिमाचल प्रदेश ऐक्साईज फिस्कल आर्डर, 1965 द्वारा प्रवृत्त गतियों का प्रयोग करते हुये, समय-समय पर यथा मंजोधित, हिमाचल प्रदेश सरकार (आवकारी एवं कराधान विभाग) की सधिमूचना संख्या 1-17/64-ई० एफ० टी०, दिनांक 28-10-1965 (जिसे इसमें इसके पश्चात् "उक्त सधिमूचना" कहा गया है) का अधिग्रहण करते हुये,

आवकारी शुल्क, उत्पाद एवं निर्यात शुल्क व अन्य उदग्रहण प्रथम अप्रैल, 2006 से निम्नलिखित निर्धारित करने के आदेश देते हैं, अर्थात् :—

Sl. No.	Kind of Spirit	Rate (In Rs.)
1	2	3
<i>Excise Duties :</i>		
1.	<i>Country Spirit—</i>	
	(a) Plain spirit	0.00 PPL
	(b) Ordinary spiced with 50° proof strength	7.00 PPL
	(c) Ordinary spiced with 65° proof strength	15.00 PPL
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit.	23.00 PPL
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government. (Besides duty, assessed fee as prescribed shall also be levied).	19.00 PPL
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government :—	23.00 PPL
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%.	1.50 per B L
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%.	2.00 per B L
	(c) Alcoholic cider	0.35 per bottle of 650 ml.
	(d) Beer :	
	(i) upto 5% alcoholic contents	4.67 per bottle of 650 mls. or 7.20 per B L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%.	7.67 per bottle of 650 mls. or 11.80 per B L.
	(e) Ready to Drink Beverages	20.00 per PL.
6.	<i>Import Fee :</i>	
	The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral	

1

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3

spirit imported from outside Himachal Pradesh shall be as under :

(a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i. e. extra neutral alcohol.	6.00 per proof litre
(b) Malt spirit	2.50 per bulk litre
(c) Neutral spirit i. e. extra neutral alcohol	1.25 per bulk litre
(d) Rectified spirit	0.50 per bulk litre
(e) Beer	2.00 per bottle of 650 mls.

7. *Export duty :*

(i) IMFS (Whether duty paid or in bond)	0.25 per PL.
(ii) (a) Beer with alcoholic contents upto 5%	0.10 per BL.
(b) Beer with alcoholic contents above 5% and upto 8.25%.	0.10 per BL.
(iii) Country liquor	0.10 per PL.
(iv) Malt Spirit	1.00 per BL.
(v) Rectified Spirit	0.10 per bulk litre
(vi) Sweet products	0.30 per bulk litre:

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government :

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H. P. Fiscal Orders, 1965.

आदेश द्वारा,

हस्ताक्षरित/-

प्रधान सचिव ।

[Authoritative English text of this department Notification No. EXN-F(1)-1/2006, dated 31-3-2006 as required under clause (3) of article 348 of the Constitution of India].

**EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION**

*Shimla-2, the 31st March, 2006*

No. EXN-F(1)-1/2006.—In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in Himachal Pradesh and read with the H. P. Excise Fiscal Orders, 1965 notified vide this Government Notification No. 1-17/61-E&T, dated 28-10-1965 (hereinafter called the "said notification") and in supersession of all previous notifications issued in this regard, the Governor, Himachal Pradesh is pleased to prescribe the

following rates of Excise Duty, Manufacture and Export fee and other levies on excisable articles, with effect from 1-4-2006 :—

Sl. No.	Kind of Spirit	Rate (In Rs )
1	2	3

*Excise Duties :*

1. *Country Spirit—*

	(a) Plain spirit	10.00 PPL
	(b) Ordinary spiced with 50° proof strength	7.00 PPL
	(c) Ordinary spiced with 65° proof strength	15.00 PPL
2.	Rectified Spirit	10.00 PPL
3.	All other sorts of spirits (Indian Made Foreign Spirit) except denatured spirit.	23.00 PPL
4. (a)	Indian Made Rum when issued to ex-servicemen, Army and I. T. B. P. Troops in forward areas through CSD or other sources approved by the Government (Besides duty, assessed fee as prescribed shall also be levied).	19.00 PPL
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I. T. B. P. through CSD or other sources approved by the Government :—	23.00 PPL
5.	(a) Sweets and Wines containing proof spirit not exceeding 20 % .	1.50 per B L
	(b) Sweets and Wines containing proof spirit exceeding 20 % but not exceeding 30 % .	2.00 per B L
	(c) Alcoholic cider	0.35 per bottle of 650 ml.
	(d) <i>Beer :</i>	
	(i) upto 5% alcoholic contents	4.67 per bottle of 650 mls. or 7.20 per B L.
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25% .	7.67 per bottle of 6.50 mls. or 11.80 per B L.
	(e) Ready to Drink Beverages	20.00 per PL.

6. *Import fee :*

The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral

1	2	3
spirit imported from outside Himachal Pradesh shall be as under :—		
(a)	Foreign liquor including Indian Made Foreign Spirit (Except beer), Malt spirit and Neutral spirit <i>i. e.</i> extra neutral alcohol.	6.00 per proof litre
(b)	Malt spirit	2.50 per bulk litre
(c)	Neutral spirit <i>i. e.</i> extra neutral alcohol	1.25 per bulk litre
(d)	Rectified spirit	0.50 per bulk litre
(e)	Beer	2.00 per bottle of 650 mls.
<b>7. Export duty :</b>		
(i)	IMFS (Whether duty paid or in bond)	0. 25 per PL.
(ii)	(a) Beer with alcoholic contents upto 5%	0.10 per BL.
	(b) Beer with alcoholic contents above 5% and upto 8.25% .	0.10 per BL.
(iii)	Country liquor	0.10 per PL.
(iv)	Malt spirit	1.00 per BL.
(v)	Rectified Spirit	0.10 per bulk litre
(vi)	Sweet products	0.30 per bulk litre :

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government :

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H. P. Fiscal Orders, 1965.

By order,

Sd/-  
Principal Secretary.

